

UNITED STATES DEPARTMENT OF LABOR

MANPOWER ADMINISTRATION
UNEMPLOYMENT INSURANCE SERVICE
SIGNIFICANT PROVISIONS OF STATE UNEMPLOYMENT INSURANCE LAWS, JULY 1, 1973
PREPARED FOR READY REFERENCE. CONSULT THE STATE LAW AND STATE EMPLOYMENT SECURITY AGENCY FOR AUTHORITY INFORMATION

BENEFITS

COVERAGE TAXES

State	Qualifying wage or wage or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hqw or as indicated) ³	Wba for total ⁴		Earnings disregarded ⁵	Duration in 52-week period			Size of firm (1 worker in specified time and/or size of payroll ⁷)	Employer contribution rates for 1974 (percentage of wages ⁸)	
				Min- mum	Max- mum		Proportion of wages in base period ⁶	Min- mum	Max- mum		Min- mum	Max- mum
Alabama	1-1/2 x hqw; not less than \$325	3 0	1/26	\$15	\$60	\$6	1/3	11+	26	20 weeks	9 0.5	9 2.7
Alaska	\$750 with \$100 outside HQ	1	2.3-1.1% of annual wages, plus \$10 per dep. up to \$30	4 18-23	4 90-120	Greater of \$10 or 1/2 basic wba	4 34-31%	14	28	Any time	9 1.5	9 4.0
Arizona	1-1/2 x hqw and \$250 in HQ	1	1/25	10	60	\$10	1/3	12+	26	20 weeks	0.1	2.9
Arkansas	30; and wages in 2 quarters	1	1/26 up to 66-2/3% of State aww	15	79	2/5	1/3	10	26	10 days	0.3	4.2
California	\$750	1	1/24-1/27	25	75	\$12	1/2	7 12-15	7 26	Over \$100 in any quarter	1.5	3.9
Colorado	30	1	60% of 1/13 of claimant's hqw up to 60% of State aww	25	90	1/4 wba	1/3	7-10	26	20 weeks	0	3.6
Connecticut	30; and wages in 2 quarters	0	1/26, up to 60% of State aww plus \$5 per dep. up to 1/2 wba	15-20	92-138	1/3 wages	3/4	7 22+	7 26	13 weeks	2.1	2.7
Delaware	36	0	1/25	10	14 85	Greater of \$10 or 30% of wba	47%	16+	26	20 weeks	1.4	4.3
District of Columbia	1-1/2 x hqw; not less than \$450 with \$300 in 1 quarter	1	1/23 up to 66-2/3% of State aww plus \$1 per dep. up to \$3	13-14	4 110	2/5 wba	1/2	17+	34	Any time	0.1	2.7
Florida	20 weeks employment at average of \$20 or more	1	1/2 of claimant's aww	10	64	\$5	1/2 weeks of employment	10	26	20 weeks	0.07	4.5
Georgia	36; with \$175 in 1 quarter and wages in 2 quarters	2 1	1/25	12	14 60	\$8	1/4	9	26	20 weeks	0.08	3.36

BENEFITS

COVERAGE

TAXES

State	Qualifying wage or employment (number x wba or as indicated) ¹	Waiting week ²	Computation of wba (fraction of hwy or as indicated) ^{1,3}	Wba for total unemployment ⁴		Earnings disregarded ⁵	Duration in 52-week period		Size of firm (1 worker in specified time and/or size of payroll ¹¹)	Employer contribution rates for 1972 (percentage of wages) ⁹		
				Min- mum	Max- mum		Proportion of wages in base period ⁶	Benefit weeks for total unemployment ⁷		Min- mum	Max- mum	
Hawaii	30; and 14 weeks employment	10 1	1/25 up to 66-2/3% of State aww	35	\$93	\$2	Uniform	7 26	7 26	Any time ¹⁰	⁹ 0.8	⁹ 3.0
Idaho	1-1/4 x hwy; not less than \$520.01; \$41 6.01 in 1 quarter and wages in 2 quarters	1	1/26 up to 60% of State aww	17	78	1/2 wba	Weighted schedule of hwy in relation to hwy ⁶	10	26	\$300 in any quarter	0.7	4.3
Illinois	\$800; \$225 outside HQ	1	1/20-1/25 up to \$51; up to \$74-97 for claimants with 1-4 dep. ³	10	51-97	\$7	33-39%	⁸ 10-26	26	20 weeks	0.1	4.0
Indiana	\$500; \$300 in last 2 quarters	1	1/25 up to \$50; up to \$75 for claimants with 1-4 dep.	20	50-75	Greater of \$3 or 20% of wba from other than base-period employer	1/4	12-6+	26	20 weeks	0.08	3.1
Iowa	\$300; \$200 in 1 quarter and \$100 in another quarter	2, 10 1	1/20 up to 55% of State aww	10	75	\$6	1/3	10	26	20 weeks	0	4.0
Kansas	30; and wages in 2 quarters	1	1/25 up to 55% of State aww	18	73	\$8	1/3	10	26	20 weeks	0.1	3.6
Kentucky	1-3/8 x hwy; with 8 x wba in last 2 quarters and \$250 in 1 quarter	0	1/23 up to 50% of State aww	12	70	1/5 wages	1/3	15	26	20 weeks	0.1	3.2
Louisiana	30	10 1	1/20-1/25	10	70	1/2 wba	2/5	12	28	20 weeks	0.1	2.7
Maine	\$600	10 1	1/22 up to 52% of State aww	12	65	\$10	1/2-1/3	⁸ 11-25	⁸ 26	20 weeks	1.9	4.5
Maryland	1-1/2 x hwy; \$192.01 in 1 quarter and wages in 2 quarters	0	1/24 plus \$3 per dep. up to \$12	10-13	⁷ 78	\$10	Uniform	26	26	Any time	0.1	4.2
Massachusetts	\$900	1	1/2 aww up to 55% of State aww, plus \$6 per dep. up to 1/2 claimant's wba	12-18	83-125	\$10	36%	⁸ 9-30	30	13 weeks	1.9	4.7
Michigan	14 weeks employment at \$25.01 or more	10 1	63-55% of claimant's aww up to \$56 with variable maximum for claimants with dep. up to \$92	⁴ 16-18	56-92	Up to 1/2 wba ⁵	3/4 weeks of employment	11	26	20 weeks or \$1,000 in calendar year	0.7	6.6
Minnesota	18 weeks employment at \$30 or more	10 1	50% of claimant's aww	15	85	\$25	7/10 weeks of employment	13	26	20 weeks ¹⁰	⁹ 0.7	⁹ 4.5
Mississippi	36; with \$160 in 1 quarter and wages in 2 quarters	1	1/26	10	49	\$5	1/3	12	26	20 weeks	0.2	2.7

Missouri	40 x wba and \$300 in 1 quarter; wages in 2 quarters	10 1	1/25	12	14 63	\$10	1/3	8-13+	26	20 weeks	0	3.6
Montana	13 x wba outside HQ	2 1	1/26 up to 50% of State aww	12	65	(2)	(6)	13	26	Over \$500 in current or preceding year	0.5	3.1
Nebraska	\$600; with \$200 in each of 2 quarters	1	1/19-1/23	12	14 60	Up to 1/2 wba ⁸	1/3	17	26	20 weeks	0.1	2.7
Nevada	33	0 1	1/25; up to 50% of State aww	16	80	1/4 wages	1/3	11	26	\$225 in any quarter	0.4	1.0
New Hampshire	\$600; with \$100 in each of 2 quarters	0	2-3-1-2% of annual wages	14	14 80	1/5 wba	Uniform	26	26	20 weeks	0.15	4.0
New Jersey	17 weeks employment at \$15 or more, or \$1,350	10 1	66-2/3% of claimant's aww up to 50% of State aww	10	81	Greater of \$5 or 1/5 wba	Higher of 1/3 bpw or 3/4 weeks of employment	12+	26	\$1,000 in any year	* 0.7	* 4.6
New Mexico	1-1/4 x hqw	1	1/26; not less than 10% not more than 50% of State aww	13	64	1/5 wba	3/5	18	30	20 weeks or \$450 in current or preceding quarter	0.3	3.3
New York	20 weeks employment at average of \$30 or more ¹	2 12 1	67-50% of claimant's aww	20	75	(12)	Uniform	26	26	\$300 in any quarter	1.3	3.4
North Carolina	\$550; wages outside HQ at least 30% of mth. of wage bracket that includes claimant's bpw	1	2-0-1-1% of annual wages up to 50% of State aww	12	60	1/2 wba	Uniform	26	26	20 weeks	0.1	4.7
North Dakota	40; and wages in 2 quarters	1	1/26 up to 55% of State aww	15	68	1/2 wba	(6)	18	26	20 weeks	* 0.9	* 12 4.2
Ohio	20 weeks employment at \$20 or more	1	1/2 of claimant's aww plus d.a. of \$1-531 based on claimant's aww and number of dep. ³	10-16	3 60-91	1/5 wba	20 x wba for first 20 credit weeks plus 1 week for each 2 additional credit weeks	20	26	20 weeks	0.1	3.8
Oklahoma	1-1/2 x hqw; not less than \$500 in BP; \$4,200	1	1/26 up to greater of 47.5% of 1970 State aww or \$60	16	60	\$7	1/3	10+	26	20 weeks	0.4	2.7
Oregon	18 weeks employment at average of \$20 or more but not less than \$700	1	1-25% of bpw	20	62	1/3 wba	1/3	11+	26	20 weeks or \$225 in any quarter	1.0	2.7
Pennsylvania	32 + -36; with \$120 in HQ & at least 20% of bpw outside HQ	2 10 1	1/21-1/25 up to 60% of State aww plus \$5 for 1 dep. and \$3 for 2d	12-17	91-99	Greater of \$6 or 40% wba	Uniform	30	30	Any time	0.3	4.0
Puerto Rico	21 + -30 but not less than \$150; with \$50 in 1 quarter and wages in 2 quarters	1	1/15-1/16; up to 60% of State aww	7	50	wba	Uniform	7 20	7 20	Any time	2.7	3.2
Rhode Island	20 weeks employment at \$20 or more; or \$1200	2 1	55% of claimant's aww up to 60% of State aww, plus \$5 per dep. up to \$20	12-17	82-102	\$5	3/5 weeks of employment	12	26	Any time	1.8	3.6
South Carolina	1-1/2 x hqw; not less than \$300; with \$180 in 1 quarter	1	1/26 up to 66-2/3% of State aww	10	83	1/4 wba	1/3	10	26	20 weeks	0.25	4.1

South Dakota	\$400 in HQ and 10 x wha outside HQ	1	1/22 up to 52% ¹⁵ of State aww.	19	59	1/2 wages up to 1/2 wha	1/3	^a 10+	26	20 weeks	0	2.7
Tennessee	36; with \$338.01 in 1 quarter	1	1/24	14	62	55	1/3	12	26	20 weeks	0.4	4.0
Texas	1-1/2 x hqw; not less than \$500 or 2/3 FICA tax base.	10	1/25	15	63	Greater of \$5 or 1/4 wha	27%	9	26	20 weeks	0.1	4.0
Utah	19 weeks employment at \$20 or more but not less than \$700	1	1/26 up to 65% of State aww	10	87	Lesser of \$12 or 1/2 wha from other than regular employer	Weighted schedule of bpw in relation to hqw	^a 10-22	36	\$140 in calendar quarter in current or preceding calendar year	1.1	2.7
Vermont	20 weeks employment at \$30 or more	1	1/2 of claimant's aww for highest 20 weeks up to 50% of State aww + \$9	15	77	\$15 plus \$3 for each dep. up to \$15	Uniform	26	26	20 weeks	0.3	2.9
Virginia	36; and wages in 2 quarters	1	1/25	20	70	Greater of 1/3 wha or \$10	1/3	12	26	20 weeks	0.05	2.7
Washington	16 \$1,250	1	1/25 of hqw up to 50% of State aww	17	81	\$12	1/3	8-23+	30	Any time	^a 3.0	^a 3.0
West Virginia	\$700	3	1.6-0.8% of annual wages up to 55% of State aww	12	84	\$15	Uniform	26	26	20 weeks	0	3.3
Wisconsin	18 weeks employment at average of \$42.01 or more	10	50% of claimant's aww up to 60% of State aww	22	89	Up to 1/2 wha ⁸	8/10 weeks of employment	14+	34	20 weeks	0	4.7
Wyoming	20 weeks employment with 20 hours in each week plus \$800 in bpw	1	1/25 up to 50% of State aww	10	67	\$10	3/10	^a 11-24	26	\$500 in current or preceding calendar year	0.23	2.93

¹ Weekly benefit amount abbreviated in columns and footnotes as wba; base period, BP; base-period wages, bpw; high quarter, HQ; high-quarter wages, hqw; average weekly wage, aww; benefit year, BY; calendar quarter, CQ; calendar year, CY; dependent, dep.; dependent's allowances, da; minimum, min.; maximum, max.

² Unless otherwise noted, waiting period is the same for total or partial unemployment. In Ala., waiting period for partial benefits is 1 week; in Iowa 2 weeks; in N.Y. 2-4 weeks; and in W.Va. no waiting period is required for partial unemployment. No partial benefits are paid in Mont. but earnings not exceeding twice the wba and work in excess of 12 hours in any 1 week are disregarded for total unemployment. Waiting period may be suspended if Governor declares State of emergency following disaster. N.Y., Pa., R.I. In Ga. no waiting week if claimant is unemployed through no fault of his own.

³ When States use a weighted high-quarter, annual-wage, or average weekly-wage formula, approximate fractions or percentages are figured at midpoint of lowest and highest normal wage brackets. When da's are provided, the fraction applies to the basic benefit amount. In States noted variable amounts above max. basic benefits limited to claimants with specified number of dep. and earnings in excess of amounts applicable to max. basic benefit. In Ill. and Ind. no da's paid to claimants qualified only for basic max. benefit or less. In Mich. and Ohio claimants may be eligible for augmented amount at all benefit levels but benefit amounts above basic max. available only to claimants in family or dependency classes whose aww are higher than that required for max. basic benefit amount. In Mass. for claimant with an aww of \$66 or less, computation based on weighted schedule (approximately 1/21-1/26) of hqw.

⁴ When 2 amounts are given, higher includes da. Higher for min. wba includes max. allowance for one dep.; Mich. for 1 dep. child or 2 dep. other than a child. In D.C. and Md., same max. with or without dep.

⁵ In computing wba for partial unemployment, in States noted full wba is paid if earnings are less than 1/2 wba; 1/2 wba if earnings are 1/2 wba but less than wba.

⁶ With the exception of Mont. and N.Dak., States noted have a weighted schedule, with percent of benefits based on bottom of lowest and highest wage brackets. In Mont., duration is 13, 20, and 26 weeks, depending on quarters of employment. In N.Dak., 18, 22, and 26 weeks, depending on amount of BP earnings.

⁷ Benefits are extended under State program when unemployment in State reaches specified levels: Calif., Hawaii, by 50%; in Conn. by 13 weeks. In P.R. benefits are extended by 32 weeks in certain industries, occupations or establishments when a special unemployment situation exists. Benefits also may be extended during periods of high unemployment by 50%, up to 13 weeks, under Federal-State Extended Compensation Program.

⁸ For claimants with minimum qualifying wages and minimum wba. In States noted, range of duration applies to claimants with minimum qualifying wages in BP; longer duration applies with the minimum wba; the shorter

duration applies with maximum possible concentration of wages in the HQ, and therefore the highest wba possible for such BP earnings. In Maine, benefits are not exhausted until claimant receives \$300.

⁹ Rate represents minimum and maximum rates assigned to employers during calendar year 1972. Ala., Alaska, and N.J. also require employee taxes. Contributions required on wages up to \$4,200 in all States except Minn. (\$4,800); Wash. (\$3,400); Hawaii (\$6,500); and Alaska (\$7,200). Wage base in Hawaii and N.Dak. computed annually as percentage of State average annual wage-90% (Hawaii) and 70% (N.Dak.).

¹⁰ Waiting period becomes compensable if claimant is entitled to 12 consecutive weeks of benefits. Hawaii: 5 consecutive weeks. Iowa: is unemployed for at least 6 weeks and is not disqualified. La.: after 9 consecutive weeks of benefits paid. Mo.: when benefits become payable for third consecutive week following waiting period. N.J. and for fourth paid benefits equal to 4 x wba. Pa.: after benefits are paid for 4 weeks. Tex.: if reemployed full time after 4 weeks benefits paid. Minn.: Claimant laid off more than 3 calendar weeks but reemployed in 13 weeks entitled in BY to 1 additional payment at full weekly rate for last week of unemployment in which he is eligible for benefits (at full or one-half weekly benefit rate) or waiting week credit immediately preceding first acceptance or full-time employment. Mich.: if employed with other than BP employer for at least 4 of first 10 weeks of BY and earns wages of 4 times his wba. Wis.

¹¹ Or 15 weeks in last year and 40 weeks in last 2 years at aww of \$30 or more. N.Y.: or 14 weeks in BP and 55 weeks in those 52 weeks plus any BP which ended not more than 10 weeks before the start of those 52 weeks. Wis.

¹² For N.Y., waiting period is 4 "effective days" accumulated in 1-4 weeks; partial benefits are 1/2 of wba for each 1 to 3 effective days. "Effective day": the fourth and each subsequent day of total unemployment in a week for which not more than \$75 is paid.

¹³ 7 percent applicable to employers who elect coverage.

¹⁴ Effective September 2, 1973. Del.: 568. Nebr.: 580. N.H.: effective January 1, 1974. Sas.: 567. Mo.

¹⁵ Effective July 1, 1974. 56%, So. Dak.

¹⁶ In addition to total wages of \$1,250, claimant also must have either (1) 16 weeks of employment with wages of 15% of average wage or (2) 600 hours of employment.

¹⁷ \$1,500 in any CQ in current or preceding CY unless otherwise specified.

¹⁸ Also covers employers of 20 or more agricultural workers in 20 weeks. Hawaii: covers 4 agricultural workers in 20 weeks. Minn.: effective, 1-1-74.